

EXHIBIT J

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August 8, 2007

Fax - 212-922-0881 & Mail

First American Title Insurance

Company of New York

Attn: Mitchell Gluck

633 Third Avenue

New York, New York 10017

Re: Milbank Real Estate
 Premises: 272 Sherman Avenue
 Title No: 3008-180631

Dear Mr. Gluck:

Reference is made to a certain Escrow Agreement dated February 23, 2007 by and between 272 Sherman LLC as Seller, Milbank Real Estate Services as Purchaser and First American Title Insurance Company of New York as Escrow Agent, and the sum of \$720,000.00 which was deposited into escrow pursuant to such Escrow Agreement. Please be advised that on August 7, 2007 the Purchaser elected to cancel and terminate the Contract of Sale due to various defaults on the part of Seller and is demanding the return of the \$720,000.00 escrow deposit together with all accrued interest. PLEASE TAKE NOTICE, except for the return of the entire escrow deposit together with interest to the Purchaser under no circumstances may the escrow deposit be returned or released to the Seller or its attorney. PLEASE TAKE FURTHER NOTICE, that this letter constitutes a Demand for Payment in accordance with Section 3 (a) (iv) of the Escrow Agreement.

Very truly yours,

David Vanderpool, Esq.

DV:dj

cc: Beckman, Lieberman & Barandes
 Attn: Michael Beckman, Esq.
 212-406-3750

Milbank Real Estate Services
 Attn: Homan Taghdiri
 213-688-2884